



DEPARTMENT OF COMMERCE, COMMUNITY,
AND ECONOMIC DEVELOPMENT
DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
Rural Utility Business Advisor Program

LIEN WATCH: A Review of Small Community Liens

SEPTEMBER-OCTOBER 2011

INTRODUCTION

Every two months, the Division of Community and Regional Affairs' (DCRA) Rural Utility Business Advisor (RUBA) program publishes *Lien Watch*, a report of liens held against public service entities in small communities. The purpose of *Lien Watch* is to identify community entities struggling with cash flow or management issues, as indicated by active tax liens or court-related debts. DCRA uses this report to identify communities that may need technical assistance to build local utility management capacity in rural Alaska. All records in this report are in the public domain and may be found at: <http://dnr.alaska.gov/ssd/recoff/search.cfm>.

This report lists unresolved state and federal tax liens and court judgments levied against municipal, tribal, and utility entities in communities with less than 2,500 persons, within the timeframe of the report period. The information in this report is based on public domain lien data dating from September 1, 2011, to October 31, 2011, extracted from the records of the Alaska Department of Natural Resources (DNR) Recorder's Office. A single organization may have lien items filed under multiple names. For this report, liens have been standardized under the most representative name. Liens unrelated to public-service entities are excluded. Liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations are also excluded. To verify the validity of a particular lien, contact the entity listed or the agency that filed the document.

DATA LIMITATIONS

The Recorder's Office data have specific lien-related limitations. Data only represent debts for which liens have been issued. The recording of liens or their release may not be current due to reporting or recording delays. These delays can lead to significant differences between the amount of reported and actual lien-related debt.

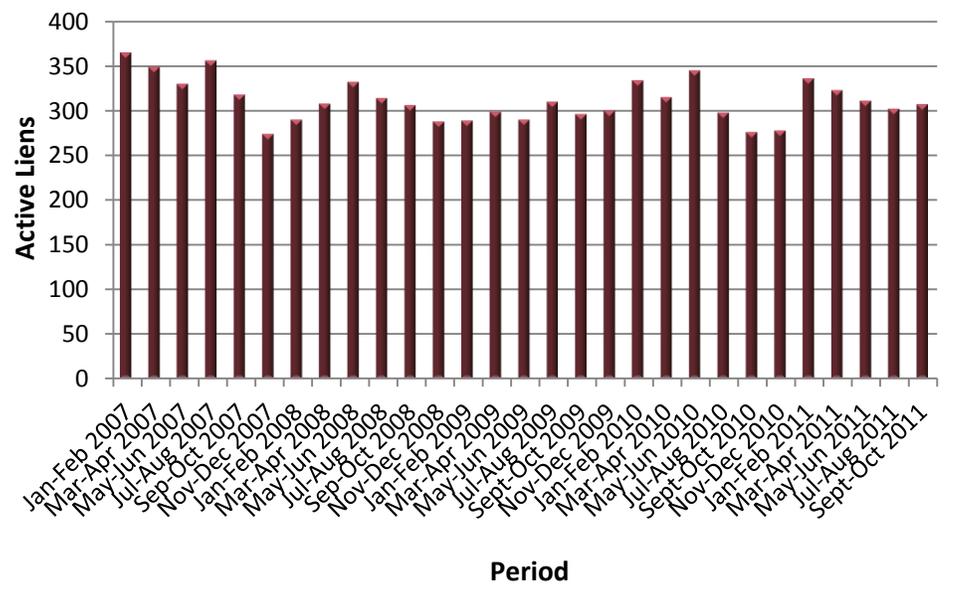
The search feature of the Recorder's Office database is limited. Keyword searches find only matches that begin with the term entered. Wildcard searches are prohibited. Consequently, records that include

misspellings, have an unexpected word order, or lack information may be unintentionally omitted from this report. Finally, real property liens are not included within this report. Since 2010, DCRA has received data of new filings of liens and their releases from DNR's Recorder's Office.

LIENS CLAIMED AND RELEASED

The records compiled through October 31, 2011, list 306 individual active lien items that were connected with 45 city, tribal and utility entities in 45 communities across Alaska. Liens range from \$112 to \$2,694,671 with a median debt load of \$26,680 and an average of \$157,704. The majority (56%) of these lien-holding entities owed at least \$20,000. Eleven of the 45 entities (24%) owed more than \$100,000, and three owed more than \$1 million.

Figure 1. Number of Active Liens over Time



The number of new lien items recorded in September and October of 2011 was 31, more than twice that from the same period in 2010, in which 13 new lien items were recorded. The number of lien item releases recorded in September and October of this year was 26, compared with 35 liens released in September/October of 2010. Figure 1 shows the change in the number of active liens since *Lien Watch* began in January/February 2007. The following tables list all of the liens issued and all of the liens released in the September/October 2011 period.

Current Activity: Liens Issued					
Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Alakanuk	City of Alakanuk	IRS 941	\$27,243	6/30/2011	9/16/2011
Allakaket	Allakaket Village Council	IRS 941	\$383	3/31/2010	9/14/2011
Allakaket	Allakaket Village Council	IRS 941	\$1,247	6/30/2010	9/14/2011
Allakaket	Allakaket Village Council	IRS 941	\$2,675	9/30/2010	9/14/2011
Allakaket	Allakaket Village Council	IRS 941	\$586	12/31/2010	9/14/2011
Brevig Mission	City of Brevig Mission	IRS 6721	\$434	12/31/2005	10/4/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$730	3/31/2008	10/4/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$2,448	9/30/2009	10/4/2011
Chevak	City of Chevak	IRS 941	\$1,647	12/31/2006	9/7/2011
Chevak	City of Chevak	IRS 941	\$4,158	3/31/2007	9/7/2011
Chevak	City of Chevak	IRS 941	\$24,590	6/30/2007	9/7/2011

Chevak	City of Chevak	IRS 941	\$1,725	9/30/2007	9/7/2011
Chevak	City of Chevak	IRS 941	\$1,339	3/31/2008	9/7/2011
Chevak	City of Chevak	IRS 941	\$3,814	6/30/2008	9/7/2011
Chevak	City of Chevak	IRS 941	\$372	9/30/2008	9/7/2011
Chevak	City of Chevak	IRS 941	\$16,464	3/31/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$16,953	6/30/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$14,294	9/30/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$24,023	12/31/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$22,977	3/31/2011	9/7/2011
Koyuk	Native Village of Koyuk	Alaska Employment Security Tax	\$4	9/30/2010	9/6/2011
Koyuk	Native Village of Koyuk	Alaska Employment Security Tax	\$43	12/31/2010	9/6/2011
Koyuk	Native Village of Koyuk	Alaska Employment Security Tax	\$83	3/31/2011	9/6/2011
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$622	6/30/2011	9/30/2011
Shungnak	City of Shugnak	IRS 941	\$5,675	6/30/2010	10/14/2011
Shungnak	City of Shugnak	IRS 941	\$7,603	9/30/2010	10/14/2011
Shungnak	City of Shugnak	IRS 941	\$6,642	12/31/2010	10/14/2011
Shungnak	City of Shugnak	IRS 941	\$18,076	3/31/2011	10/14/2011
St. George	Aleut Community of St. George	IRS 941	\$21,345	6/30/2011	10/19/2011
Juneau	Douglas Indian Association	Alaska Employment Security Tax	\$7	6/30/2010	10/21/2011
Juneau	Douglas Indian Association	Alaska Employment Security Tax	\$105	6/30/2010	10/21/2011

Current Activity: Liens Released					
Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/4/2011
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/4/2011
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$818	12/31/2005	10/4/2011
Alakanuk	City of Alakanuk	IRS 941	\$31,017	3/31/2011	9/23/2011
Atmautluak	Atmautluak Traditional Council	IRS 6721	\$57,789	12/31/2007	10/5/2011
Beaver	Beaver Village Council	Alaska Employment Security Tax	\$306	9/30/2010	10/17/2011
Beaver	Beaver Village Council	Alaska Employment Security Tax	\$122	3/31/2011	10/18/2011
Gambell	Gambell Common Council	Alaska Employment Security Tax	\$2,291	12/31/2010	10/24/2011
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$925	12/31/2010	10/3/2011
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$496	9/30/2005	10/17/2006
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$468	12/31/2005	10/17/2006
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$390	3/31/2006	10/17/2006
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$102	6/30/2006	10/17/2006
Manley	Manley Village Council	Alaska Employment Security Tax	\$373	3/31/2011	10/26/2011
Newhalen	Newhalen Tribal Council	IRS 941	\$15,588	12/31/2010	8/31/2011
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	10/25/2011
Noorvik	City of Noorvik	IRS 941	\$47,255	3/31/2010	8/24/2011
Noorvik	City of Noorvik	IRS 941	\$29,121	12/31/2010	8/24/2011
Noorvik	Noorvik IRA Council	Alaska Employment Security Tax	\$42	9/30/2010	10/26/2011
Pilot Point	Pilot Point Village Council	IRS 941	\$6,398	9/30/2008	8/31/2011
Pilot Point	Pilot Point Village Council	IRS 941	\$5,852	9/30/2009	9/1/2011
Pilot Point	Pilot Point Village Council	IRS 941	\$11,438	3/31/2010	9/2/2011
Pilot Point	Pilot Point Village Council	IRS 941	\$15,753	6/30/2010	9/3/2011
Saint Michael	City of Saint Michael	IRS 941	\$46,027	6/30/2010	9/14/2011
Saint Michael	City of Saint Michael	IRS 941	\$44,592	9/30/2010	9/15/2011
Saint Michael	City of Saint Michael	IRS 941	\$18,515	12/31/2010	9/16/2011

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiachak	Akiachak Native Community	IRS 11C	\$1,023	7/1/2003	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$942	7/1/2005	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$799	7/1/2006	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$830	7/1/2006	5/14/2010
Akiachak	Akiachak Native Community	IRS 11C	\$780	7/1/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 941	\$19,621	12/31/2008	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$29,014	3/31/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$18,100	6/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$9,740	9/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$36,523	12/31/2009	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$100	12/31/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$839	1/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$847	2/29/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$1,697	3/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$975	4/30/2008	5/14/2010
Akiachak	Akiachak Native Community	Total	\$121,830		
Akiak	City of Akiak	IRS 941	\$5,588	12/31/1998	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,738	3/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,470	6/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$3,890	9/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,562	12/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,325	3/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,116	6/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,912	9/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,897	12/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,164	3/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,637	6/30/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,671	9/30/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$11,619	12/31/2001	1/14/2004
Akiak	City of Akiak	Total	\$123,590		
Alakanuk	City of Alakanuk	IRS 941	\$27,243	6/30/2011	9/16/2011
Alakanuk	City of Alakanuk	Total	\$27,243		
Alatna	Alatna Village Council	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
Alatna	Alatna Village Council	Total	\$466		
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$1,995	6/30/2005	10/17/2006
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$2,158	9/30/2005	10/17/2006
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$207	12/31/2005	10/17/2006
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$412	3/31/2006	10/17/2006
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$292	6/30/2006	10/17/2006
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$45	6/30/2010	11/18/2010
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$1,678	12/31/2010	5/5/2011
Allakaket	Allakaket Village Council	IRS 941	\$383	3/31/2010	9/14/2011
Allakaket	Allakaket Village Council	IRS 941	\$1,247	6/30/2010	9/14/2011
Allakaket	Allakaket Village Council	IRS 941	\$2,675	9/30/2010	9/14/2011
Allakaket	Allakaket Village Council	IRS 941	\$586	12/31/2010	9/14/2011
Allakaket	Allakaket Village Council	Total	\$11,677		

Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler	Total	\$70,243		
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$9,252	7/27/2001	3/31/2001
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$14,492	9/30/2006	1/5/2007
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$99,530	3/31/2001	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$127,267	9/30/2001	7/28/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,534	12/31/2001	7/1/2008
Aniak	Kuskokwim Native Association	IRS 941	\$37,104	3/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$167,081	6/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$222,855	9/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$106,399	3/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$150,589	6/30/2003	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$197,631	9/30/2003	6/19/2008
Aniak	Kuskokwim Native Association	IRS 941	\$122,403	12/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,163	12/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$89,013	6/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$97,330	9/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$22,292	3/31/2008	9/22/2008
Aniak	Kuskokwim Native Association	IRS 941	\$20,498	6/30/2008	1/5/2009
Aniak	Kuskokwim Native Association	IRS 941	\$2,482	9/30/2008	12/22/2008
Aniak	Kuskokwim Native Association	IRS 990	\$50,000	9/30/2004	10/27/2008
Aniak	Kuskokwim Native Association	Default Judgment	\$29,098	10/17/2008	1/9/2009
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$10	12/31/2010	8/10/2011
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$6,316	3/31/2011	8/10/2011
Aniak	Kuskokwim Native Association	Total	\$2,694,671		
Atmautluak	Atmautluak Traditional Council	IRS 941	\$2,592	9/30/2008	3/29/2011
Atmautluak	Atmautluak Traditional Council	IRS 941	\$4,420	12/31/2008	3/29/2011
Atmautluak	Atmautluak Traditional Council	IRS 941	\$3,128	12/31/2009	7/19/2011
Atmautluak	Atmautluak Traditional Council	IRS 941	\$1,653	6/30/2010	7/19/2011
Atmautluak	Atmautluak Traditional Council	IRS 941	\$3,516	9/30/2010	7/19/2011
Atmautluak	Atmautluak Traditional Council	IRS 941	\$199	12/31/2010	7/19/2011
Atmautluak	Atmautluak Traditional Council	Total	\$15,508		
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$1,493	12/31/2010	2/10/2011
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,736	12/31/2010	7/27/2011
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,233	3/31/2011	7/27/2011
Brevig Mission	City of Brevig Mission	IRS 6721	\$434	12/31/2005	10/4/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$730	3/31/2008	10/4/2011

Brevig Mission	City of Brevig Mission	IRS 941	\$2,448	9/30/2009	10/4/2011
Brevig Mission	City of Brevig Mission	Total	\$10,073		
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
Chefornak	Chefornak Traditional Council	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,415	9/30/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$3,136	3/31/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$2,577	6/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$1,474	9/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$730	9/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	Total	\$128,951		
Chevak	City of Chevak	Alaska Employment Security Tax	\$173	6/30/2003	11/12/2003
Chevak	City of Chevak	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	City of Chevak	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	City of Chevak	Alaska Employment Security Tax	\$13,338	9/30/2007	1/15/2008
Chevak	City of Chevak	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	City of Chevak	Alaska Employment Security Tax	\$2,028	12/31/2011	6/13/2011
Chevak	City of Chevak	Alaska Employment Security Tax	\$3,260	3/31/2011	7/1/2011
Chevak	City of Chevak	IRS 941	\$1,647	12/31/2006	9/7/2011
Chevak	City of Chevak	IRS 941	\$4,158	3/31/2007	9/7/2011
Chevak	City of Chevak	IRS 941	\$24,590	6/30/2007	9/7/2011
Chevak	City of Chevak	IRS 941	\$1,725	9/30/2007	9/7/2011
Chevak	City of Chevak	IRS 941	\$1,339	3/31/2008	9/7/2011
Chevak	City of Chevak	IRS 941	\$3,814	6/30/2008	9/7/2011
Chevak	City of Chevak	IRS 941	\$372	9/30/2008	9/7/2011
Chevak	City of Chevak	IRS 941	\$16,464	3/31/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$16,953	6/30/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$14,294	9/30/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$24,023	12/31/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$22,977	3/31/2011	9/7/2011
Chevak	City of Chevak	Total	\$1,200,825		
Chignik Lake	Village of Chignik Lake	Final Judgment	\$108,374	3/29/2007	5/29/2007
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$7,495	6/30/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	Total	\$132,910		
Circle	Circle Village Council	Default Judgment	\$3,022	11/7/2002	11/13/2002
Circle	Circle Village Council	IRS 941	\$12,895	9/30/2000	5/1/2003
Circle	Circle Village Council	IRS 941	\$19,620	12/31/2000	11/19/2002
Circle	Circle Village Council	IRS 941	\$13,341	3/31/2001	5/1/2003
Circle	Circle Village Council	IRS 941	\$30,512	6/30/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$41,868	9/30/2001	11/19/2002

Circle	Circle Village Council	IRS 941	\$20,710	12/31/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$13,281	3/31/2002	11/19/2002
Circle	Circle Village Council	IRS 941	\$16,228	6/30/2002	2/3/2005
Circle	Circle Village Council	IRS 941	\$14,879	9/30/2002	6/24/2003
Circle	Circle Village Council	IRS 941	\$66,231	12/31/2002	2/3/2005
Circle	Circle Village Council	IRS 941	\$136	3/31/2003	2/3/2005
Circle	Circle Village Council	Total	\$252,722		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
Dillingham	City of Dillingham	Total	\$70,000		
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$353	12/31/2004	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
Emmonak	Emmonak Expense Committee	Total	\$59,097		
Fort Yukon	Gwitchyaa Zhee Utility Company	Alaska Employment Security Tax	\$2,688	3/31/2011	7/21/2011
Fort Yukon	Gwitchyaa Zhee Utility Company	Total	\$2,688		
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	Total	\$3,496		
Hoonah	Hoonah Indian Association	IRS 941	\$4,454	3/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$29,469	6/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$104,062	9/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$91,632	12/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$106,536	3/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$103,842	6/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$101,183	9/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$98,630	12/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,411	3/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,926	6/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$75,079	9/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$84,643	12/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$71,217	3/31/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$57,042	6/30/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 6721	\$690	12/31/2001	4/5/2010
Hoonah	Hoonah Indian Association	Total	\$1,091,817		
Hooper Bay	Hooper Bay Traditional Council	IRS 730	\$46	1/31/2001	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 730	\$41	6/30/2004	3/18/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 730	\$43	7/31/2004	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$18,060	9/30/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$586	9/30/2002	1/29/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$8,150	12/31/2002	3/9/2006

Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,534	3/31/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$860	6/30/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$6,708	9/30/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$16,686	12/31/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,592	3/31/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$17,867	6/30/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$15,832	9/30/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$15,981	12/31/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$14,893	6/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,831	6/30/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$488	9/30/2007	3/18/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,288	12/31/2007	7/1/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 6721	\$8,242	12/31/2002	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	Total	\$201,052		
Juneau	Douglas Indian Association	Alaska Employment Security Tax	\$7	6/30/2010	10/21/2011
Juneau	Douglas Indian Association	Alaska Employment Security Tax	\$105	6/30/2010	10/21/2011
Juneau	Douglas Indian Association	Total	\$112		
Kivalina	City of Kivalina	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	City of Kivalina	IRS 6721	\$2,820	12/31/2001	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$21,077	12/31/2002	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$46	6/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	City of Kivalina	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$6,464	6/30/2005	9/5/2005
Kivalina	City of Kivalina	IRS 941	\$18,009	12/31/2005	3/6/2006
Kivalina	City of Kivalina	Total	\$136,735		
Kotlik	City of Kotlik	IRS 11C	\$77	7/1/2007	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$69	7/1/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$67	4/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	5/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	7/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	8/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$119	10/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$63	11/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	12/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$51	1/31/2008	11/3/2009

Kotlik	City of Kotlik	IRS 730	\$52	6/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$68	9/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$159	10/31/2008	11/3/2009
Kotlik	City of Kotlik	IRS 941	\$1,498	6/30/2009	11/3/2009
Kotlik	City of Kotlik	Total	\$2,672		
Koyuk	Native Village of Koyuk	Alaska Employment Security Tax	\$4	9/30/2010	9/6/2011
Koyuk	Native Village of Koyuk	Alaska Employment Security Tax	\$43	12/31/2010	9/6/2011
Koyuk	Native Village of Koyuk	Alaska Employment Security Tax	\$83	3/31/2011	9/6/2011
Koyuk	Native Village of Koyuk	Total	\$130		
Mary's Igloo	Mary's Igloo Traditional Council	IRS 6721	\$1,044	12/31/1999	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$596	6/30/2002	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$28,237	12/31/2002	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	Total	\$29,877		
Napaskiak	Napaskiak Tribal Council	IRS 11C	\$94	7/1/2004	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 11C	\$87	7/1/2005	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 11C	\$56	7/1/2006	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 11C	\$70	7/1/2007	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 11C	\$54	7/1/2008	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 730	\$52	8/31/2007	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 730	\$75	9/30/2007	6/10/2009
Napaskiak	Napaskiak Tribal Council	IRS 941	\$7,049	12/31/2004	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$5,897	3/31/2005	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$25,282	12/31/2008	6/10/2009
Napaskiak	Napaskiak Tribal Council	Total	\$38,716		
Nondalton	City of Nondalton	Default Judgment	\$14,866	8/10/2001	12/20/2001
Nondalton	City of Nondalton	Total	\$14,866		
Northway Village	Northway Village Council	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Northway Village	Northway Village Council	Total	\$26,680		
Nunapitchuk	Nunapitchuk IRA Council	Alaska Employment Security Tax	\$3,640	12/31/1999	4/28/2000
Nunapitchuk	Nunapitchuk IRA Council	Total	\$3,640		
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
Oscarville	Oscarville Tribal Council	Total	\$2,395		
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$622	6/30/2011	9/30/2011
Point Hope	City of Point Hope	Total	\$622		
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
Port Heiden	City of Port Heiden	Total	\$89,582		
Russian Mission	City of Russian Mission	Alaska Employment Security Tax	\$1,756	9/30/2008	12/31/2008
Russian Mission	City of Russian Mission	Alaska Employment Security Tax	\$3,458	3/31/2009	5/18/2009
Russian Mission	City of Russian Mission	Total	\$5,214		
Saint Paul	Tribal Government of Saint Paul Island	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
Saint Paul	Tribal Government of Saint Paul Island	Total	\$8,196		
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$6,688	3/31/2011	7/27/2011
Savoonga	Native Village of Savoonga	Total	\$6,688		
Selawik	Native Village of Selawik	Judgment on Confession	\$39,280	7/5/2011	7/11/2011
Selawik	Native Village of Selawik	Total	\$39,280		
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$1,988	12/31/2005	5/27/2008
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$1,757	12/31/2006	5/27/2008
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$1,290	3/31/2011	7/27/2011
Shaktolik	City of Shaktolik	Total	\$5,035		

Shungnak	City of Shungnak	Alaska Employment Security Tax	\$5,616	3/31/2011	7/27/2011
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$1,651	12/31/2010	4/22/2011
Shungnak	City of Shungnak	IRS 941	\$5,675	6/30/2010	10/14/2011
Shungnak	City of Shungnak	IRS 941	\$7,603	9/30/2010	10/14/2011
Shungnak	City of Shungnak	IRS 941	\$6,642	12/31/2010	10/14/2011
Shungnak	City of Shungnak	IRS 941	\$18,076	3/31/2011	10/14/2011
Shungnak	City of Shungnak	Total	\$45,262		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Native Village of Solomon	Total	\$8,517		
St. George	Aleut Community of St. George	IRS 941	\$21,345	6/30/2011	10/19/2011
St. George	Aleut Community of St. George	Total	\$21,345		
Stony River	Stony River Traditional Council	Alaska Employment Security Tax	\$749	6/30/2001	7/27/2001
Stony River	Stony River Traditional Council	Alaska Employment Security Tax	\$1,500	9/30/2001	11/23/2001
Stony River	Stony River Traditional Council	Total	\$2,249		
Tanacross	Native Village of Tanacross	IRS 941	\$61,066	3/31/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$121,842	6/30/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$70,610	3/31/2007	8/11/2010
Tanacross	Tanacross Village Council	Total	\$253,517		
Teller	Teller Traditional Council	IRS 941	\$2,811	12/31/2002	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,046	3/31/2003	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,974	6/30/2003	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$85	6/30/2004	11/16/2007
Teller	Teller Traditional Council	IRS 941	\$2,179	9/30/2004	11/16/2007
Teller	Teller Traditional Council	IRS 941	\$3,154	9/30/2005	11/16/2007
Teller	Teller Traditional Council	IRS 941	\$3,071	12/31/2005	11/16/2007
Teller	Teller Traditional Council	IRS 941	\$6,898	6/30/2006	11/16/2007
Teller	Teller Traditional Council	IRS 941	\$6,889	9/30/2006	11/16/2007
Teller	Teller Traditional Council	IRS 11C	\$76	7/1/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$328	2/28/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$90	6/30/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$113	7/31/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$134	8/31/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$231	9/30/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$352	10/31/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$343	11/30/2002	11/16/2007
Teller	Teller Traditional Council	IRS 730	\$183	12/31/2002	11/16/2007
Teller	Teller Traditional Council	Total	\$29,958		
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$8,386	12/31/2004	7/6/2011
Tununak	Tununak Traditional Council	IRS 941	\$56	6/30/2003	7/6/2011
Tununak	Tununak Traditional Council	IRS 941	\$11,569	3/31/2004	7/6/2011
Tununak	Tununak Traditional Council	IRS 941	\$11,999	6/30/2004	7/6/2011
Tununak	Tununak Traditional Council	IRS 941	\$12,197	9/30/2004	7/6/2011
Tununak	Tununak Traditional Council	IRS 941	\$12,382	12/31/2004	7/6/2011
Tununak	Tununak Traditional Council	IRS 941	\$12,580	3/31/2005	7/6/2011
Tununak	Tununak Traditional Council	Civil Penalty	\$2,144	12/31/2005	7/6/2011
Tununak	Tununak Traditional Council	Total	\$80,606		
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005

Wales	City of Wales	Total	\$5,339		
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,073	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$14,377	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,161	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Total	\$20,611		

Source: Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items between 09/01/2000 and 10/31/2011.

APPENDIX: LIEN DESCRIPTIONS

State Tax Liens:

- **Alaska Employment Security Tax (Alaska EST)** - Taxes collected by the State of Alaska, Department of Labor and Workforce Development to support the Unemployment Insurance Program.

Federal Tax Liens:

- **IRS 6721** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- **IRS 6723** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for failure to comply with a specified information reporting requirement within a specified time frame.
- **IRS 730** - Taxes owed to the IRS by organizations that accept wagers from others, conduct wagers on the behalf of others, or operate betting pools.
- **IRS 940** - Taxes owed to the IRS based on the federally mandated employer contributions under the Federal Unemployment Tax Act (FUTA).
- **IRS 941** - Taxes owed to the IRS based on employee withholdings relating to federal income, social security, and Medicare taxes.
- **IRS 990** - Taxes filed by nonprofit organizations and owed to the IRS based on failure to comply within a specified time frame.
- **Occupational Tax** - The occupational tax is imposed on those who receive wagers that are subject to tax. The tax applies to persons receiving taxable wagers, whether they receive compensation or are volunteers.
- **IRS 11C** – Occupational Tax and Registration Return for Wagering, to register and to pay the occupational tax **before** wagers are accepted and annually thereafter.
- **Subordination of Federal Tax Lien** - An agreement between an entity and the IRS which allows other liens to take precedence over the debt owed to the IRS.

Court-Ordered Liens:

- **Default Judgment** - Judgment entered against a party who has failed to defend against a claim that has been brought by another party.
- **Final Judgment** - Judgment which leaves nothing open to further dispute and sets at rest cause of action between parties. A judgment is considered “final” and thus appealable only if it determines the rights of the parties and disposes of all of the issues involved so that no further action will be necessary in order to determine the entire controversy.
- **Hospital's, Physician's, and Nurse's Lien** - An operator of a hospital in the state, a licensed special nurse in a hospital, or a physician who furnishes service to a person who has a traumatic injury has a lien upon any sum awarded to the injured person by judgment, settlement, or compromise.
- **Judgment on Confession** - Judgment entered where the defendant confessed action. The act of a debtor in permitting judgment to be entered against him by his creditor for a stipulated sum. In Alaska, a confession judgment can be entered before or after the commencement of action in Superior Court.

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<http://commerce.alaska.gov/dcra/researchanalysis/RApublications.htm>

**Department of Commerce,
Community, and
Economic Development**
Susan Bell, Commissioner



**Division of Community
and Regional Affairs**
Scott Ruby, Director

Sean Parnell, Governor

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